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U.S. DEPARTMENT OF LABOR
DISCLOSURE1421 South Sheridan Road
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August 30, 2006

Mark C. Wilmoth
Senior Vice President, Finance
Chief Financial OfficerSecretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration, Room N—5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulation, 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer:PennWell Corporation
1421 S. Sheridan Road
Tulsa, OK 74112**Employer's TIN:**

73-0399210

Declaration Statement

The aforementioned employer maintains a plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees:

One such plan is in existence and currently has 1 participant(s).

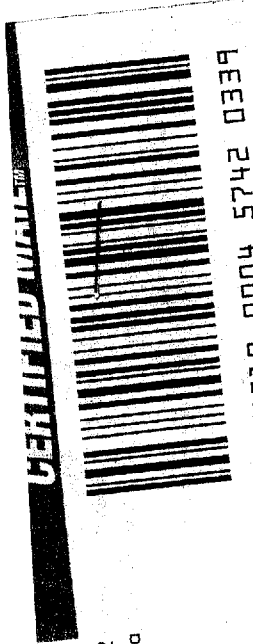
Provision of Plan Documents:

The aforementioned employer acknowledges that it may be required to provide plan documents to the Secretary upon request as required by ERISA 104(a)(1).

Mark C. Wilmoth
Sr. Vice President, CFO

PennWell

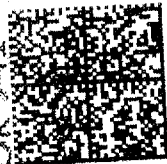
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Tulsa



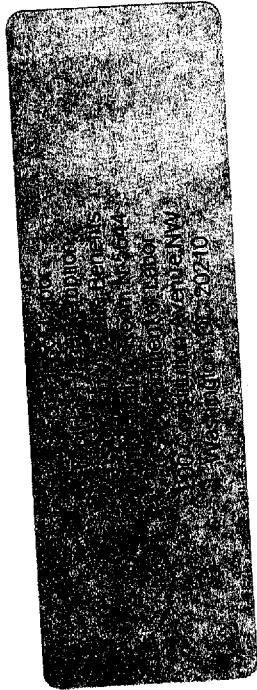
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